

GST Revocation:

How to Restore a Canceled GST Registration?

What is GST Revocation?

GST revocation is the process of reinstating a canceled GST registration. It applies only in cases where the GST department has canceled the registration suo moto (on its own motion) due to non-compliance, such as non-filing of returns.

❑ Important: If a taxpayer voluntarily cancels their GST registration, they cannot apply for revocation. Instead, they must apply for a fresh GST registration.

When Can You Apply for GST Revocation?

A taxpayer can apply for revocation of GST cancellation if:

- ❑ The GST registration was canceled by the tax department due to non-compliance.
- ❑ The taxpayer has rectified the default, such as filing pending GST returns and clearing outstanding dues.
- ❑ The revocation request is filed within 30 days from the date of cancellation order.

❑ Note: If the 30-day deadline is missed, the taxpayer must approach the jurisdictional GST officer with a written request for an extension.

Step-by-Step Process for GST Revocation

Step 1: Log in to the GST Portal

Step 2: Navigate to the Revocation Section

Step 3: Fill in the Revocation Application (Form GST REG-21)

Step 4: Submit the Application

Step 5: GST Officer Review & Approval (Form GST REG-22)

❑ Timeline: The GST officer must process the request within 30 days from the date of application.

What Happens If GST Revocation Is Rejected?

If the GST officer rejects the revocation request (via Form GST REG-23), the taxpayer will receive a show cause notice (SCN) asking for clarification. The taxpayer must:

- ✓ Respond within 7 days by filing Form GST REG-24.
- ✓ Provide valid reasons and supporting documents.

✓ If approved, GST registration is restored; otherwise, the taxpayer must apply for new GST registration.

Documents Required for GST Revocation

- GST cancellation order copy
- Proof of tax payment and return filings
- Letter explaining reasons for revocation
- Supporting documents requested by the GST officer

Conclusion

GST revocation is a critical process for businesses that want to restore their GST registration after cancellation by the department. By ensuring timely compliance, filing returns, and following the revocation process correctly, businesses can continue their operations legally.

Need Help with GST Revocation?

Our **GST experts** can assist you in revoking your GST registration smoothly and ensuring full compliance. **Contact us today!** □